

IN THE SPECIFICATION

Please add the following section heading at page 1, before line 1:

TITLE OF THE INVENTION

Please add the following section headings at page 1, between line 2 and line 3:

BACKGROUND OF THE INVENTION

I. Field of the Invention

Please add the following section heading at page 1, between line 21 and line 22:

II. Description of Related Art

Please add the following section heading at page 1, between line 30 and line 31:

BRIEF SUMMARY OF THE INVENTION

Please amend the paragraph at page 1, lines 37-39 as follows:

The subject of the present invention is therefore an insulating panel for a duct for distributing conditioned air ~~according to claim 1.~~

Please add the following section heading at page 6, between line 36 and line 37:

BRIEF DESCRIPTION OF THE DRAWINGS

Please add the following section heading at page 9, between line 25 and line 26:

DETAILED DESCRIPTION OF THE INVENTION